

**ABSTRACT OF THE DISCLOSURE**

A virtual headset for enabling isolated listening to audio material by a listener without need for earphones or other physical audio producing devices attached to the listener. The virtual headset includes a parametric ultrasonic signal source 504 supplying 5 at least a first parametric ultrasonic channel signal comprised of an ultrasonic carrier signal and at least one sideband, and configured to be emitted and directed substantially exclusively at a first ear 506 of the listener 502. The parametric ultrasonic signal source is coupled to an electro-acoustical emitter structure, which is configured to emit and direct a first parametric ultrasonic wave corresponding to the first parametric ultrasonic 10 channel signal at the listener such that a first resultant decoupled audio wave will be heard substantially exclusively at the first ear of the listener, with minimal audible sound at a second ear 514 of the listener.

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